

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 691 Section 691.105 Registration and Returns</b>
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**TITLE 86: REVENUE**

**PART 691  
SALEM CIVIC CENTER SERVICE OCCUPATION TAX**

**Section 691.105 Registration and Returns**

- a) A serviceman's registration under the Service Occupation Tax Act (35 ILCS 115/1 *et seq.*) or the Illinois Retailers' Occupation Tax Act (35 ILCS 120/1 *et seq.*) is sufficient for the purposes of the Salem Civic Center Use and Occupation Tax Law. No special registration for the Salem Civic Center Service Occupation Tax is required.
- b) The information required for the Salem Civic Center Service Occupation Tax shall be furnished on the taxpayer's Illinois Service Occupation Tax return form.
- c) The provisions of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140) shall apply to the tax imposed pursuant to this Part.